IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH DECEMBER 2007 / 15TH AGRAHAYANA 1929

WP(C).No. 32980 of 2005(A)

PETITIONER:

G.STEVENSON, SABU VILASOM,
PASUVANNARA, KEEZHAROOR, THIRUVANANTHAPURAM DIST.

BY ADV. SRI.B.KRISHNA MANI

RESPONDENTS:

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1. THE REGIONAL TRANSPORT OFFICER,
NEYYATTINKARA.

2. THE TAHSILDAR,
REVENUE RECOVERY OFFICE, NEYYATTINKARA.

BY G.P. SMT. SMITHA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE REGISTRATION CERTIFICATE IN RESPECT OF THE VEHICLE NO. KL-01/C-7038

EXT.P2 TRUE COPY OF THE COMMUNICATION DATED NIL.

EXT.P3 TRUE COPY OF THE CERTIFICATE DATED 1.8.2005

EXT.P4 TRUE COPY OF THE NOTICE DATED27.7.2005 ISSUED BY THE 2ND RESPONDENT.

EXT.P5 TRUE COPY OF THE NOTICE DATED 20.10.2005 ISSUED BY THE 2ND RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

W.P.C. NO. 32980 OF 2005

Dated this the 6th day of December, 2007

JUDGMENT

Petitioner is challenging recovery proceedings for recovery of arrears of motor vehicle tax in respect of a mahindra mini bus. Even though counsel for the petitioner submitted that Ext.P2 application for exemption was filed, Government Pleader rightly pointed out that application filed other than in the prescribed form, i.e., Form G, need not be processed at all. Rule 10 of the Motor Vehicle Taxation Rules makes it mandatory that in order to avail exemption, Form G has to be filed showing the place of garage and the period during which the vehicle is not intended to be used. Since petitioner has not furnished advance information in the prescribed Form, petitioner is not entitled to any exemption. However, having regard to the financial difficulties expressed by the petitioner, surcharge can be waived provided petitioner clears the arrears within a reasonable time from now. If payment is made before 31.1.2008, the demand of surcharge against the petitioner will stand cancelled, and there will be direction to the

RTO to make endorsement in the RC book towards full discharge of liability, exclusive of surcharge, for the relevant period, after receipt of tax.

W.P. is disposed of as above.

(C.N. RAMACHANDRAN NAIR)
Judge